



# Illinois Department of Revenue

# Informational Bulletin

**Brian Hamer**  
Director of Revenue

## For information or forms...

- Call us at:  
**1 800 732-8866** or  
**217 782-3336**
- Call our TDD  
(telecommunications device  
for the deaf) at:  
**1 800 544-5304**
- Write us at:  
Illinois Department of Revenue  
P.O. Box 19044  
Springfield, IL 62794-9044
- Visit our web site at:  
**[www.ILtax.gov](http://www.ILtax.gov)**
- Call our 24-hour  
Forms Order Line at:  
**1 800 356-6302**

This bulletin is written to inform you of recent changes; it does not replace statutes, rules and regulations, or court decisions.

## CDF Sales Tax Exemption Repealed

To:

- 1) Retailers who file Form ST-556, Sales Tax Transaction Return, and
- 2) Individuals who file Form RUT-25, Use Tax Transaction Return, or RUT-50, Vehicle Use Tax

Effective **July 1, 2005**, the Commercial Distribution Fee (CDF) Sales Tax Exemption is repealed.

Transactions made on or after July 1, 2005, **do not** qualify for the CDF Sales Tax Exemption even if the Commercial Distribution Fee must be paid to the Illinois Secretary of State's Office. Any CDF Sales Tax Exemption claimed for transactions on or after this date will be disallowed and we will send a bill for tax and applicable penalties and interest.

**Note:** Qualifying motor vehicles and trailers may still claim the rolling stock exemption. For more information about the rolling stock exemption qualifications, see 86 Illinois Administrative Code, 130.340 and Informational Bulletin FY 2005-01.

If you claimed the CDF Sales Tax Exemption for a transaction made between July 1, 2003, and June 30, 2005, your transaction remains exempt from sales tax as long as you continue to pay the Commercial Distribution Fee administered by the Illinois Secretary of State in subsequent registration years.

### Questions?

If you have questions or need more information, please call or write us. Our telephone numbers and address are printed on the left side of this bulletin.

